RULES OF TAXATION.

Rule 1. Taxes hereinafter imposed on purchases, sales, or receipts, earnings, income or profits, shall be, unless otherwise directed, on the total amount thereof during the year preceding the 1st day of April of each year; Provided, that purchases, sales, or receipts, earnings or profits on which taxes were paid for the three months. preceding the 1st day of July, 1866, under the Revenue Act, ratified March 12th, 1866, shall be

RULE 2. Articles taxed od valorem shall not b liable to such tax, when in the hands of traders and others who list the purchases or sales of said

Rule 3. Property and purchases, sales or re ceipts, taxed at a higher rate, shall not be liable to pay any other tax, at a lower rate, but the imposition of a tax for license to carry on any trade or business, shall not relieve the property or stock in trade from the property tax, unless there is likewise a tax on the receipts, purchases, earnings or sales of such business or trade.

RULE 4. Where the purchases, receipts, earn ings or sales of any Corporation or joint stock Com any are taxed the shares of stock therein owned by individuals shall not be liable to ad valorem tax.

KULE 5 Corporations and joint stock companies, except as hereinafter is excepted, shall be liable to taxation in the same manner as individuals, and shall list their property and other taxables, through their chief officer or agent, and no person shall be required to include, as part of his personal property and investments, any share or portion of the capital stock or property of any Company or Corporation, which is required to list its capital and property for taxation in this State. Rule 6. Railroad, Turnpike, Plankroad, Cana and Navigation Companies shall not be required to 1st their property or capital, but the shares

Rule 7. The powers and duties in this Act, or in any other Act, relating to the collection and return of State and county Taxes, entrusted to and and required of "Tax Collectors," when such officers are in any county appointed.

HULE 8. Wherever the Sheriff is authorized to collect taxes on unlisted subjects, he is authorized and required to administer an oath, to ascertain

the true amount of taxes due. SCHEDULE A.

as part of their investments.

The property and other subjects, designated in the several sections of this schedule, shall be ananally listed at the time designated in the said Act for collecting revenue, to the list-taker in the several districts of the counties, and where taxed ad calorem, shall be listed at the value thereof, in national currency, on the 1st of April preceding. Until otherwise directed by the General Assembly. real property shall be rated at the valuation of 1860, as modified in certain cases, by the assessment of 1866, under the provisions of sections 28 | ing the year. and 29 of the Act for Collecting Revenue, and by such further modifications as may be hereafter be, of articles, the growth or manufacture of the County Count. It shall be the daty of the made, under the provisions of said sections. There this State, if bought in the State, and articles, Clerk to inform the Sheraff of the persons to said valuation, but the same shall be reported by tieth of one per cent. the Clerks of the several County Courts, on or before the 1st day of August of said year, to the Pub- imposed in this section, shall not be listed under if need be, shall distrain and sell the still and fixhe creasurer, by him to be laid before the next selling price of similar property at the time of list- rate. ing, and at the place where the same may then be and if there be no usual selling price, known to the person whose duty it shall be to fix a value thereon, then at such price as it is believed could be obtained therefor in money, at such time and rants, and eating houses, if exceeding \$300, the place. It shall be the duty of the list-taker to exsining carefully each return presented to him, and f. in his judgment, he shall find the property embraced in the same below the value thereof, it | shall be his duty to assess the true value thereon. If the person making such returns shall be dissatisfied with the valuation of the list-taker, he may select some disinterested person, and the listtaker shall choose a second, and these two a third,

1. POLL TAX.

On each taxable poll or male between the ages of 21 and 45, except those maimed or permanently disabled, and also except such poor and infirm persons as the County Court may declare and record fit subjects of exemption, the tax shall be fifty cents. It shall be the duty of all persons and corporations to list and pay the tax of such persons hable to the same, as are in their employment, on the 1st day of April of each year, as laborers, and the amount or said tax may be retained out of any moneys due such employees. Such employees shall be listed in the County where they are employed. And upon failure so to do, any person or persons, subject to such poll tax, removing himself or selves from one county into another, on, before, or just after the 1st day of April of each year, shall take with him or them a certifi cate from the tax-list taker of his or their district, or some other responsible man, who may have listed him or them, showing him or them to be duly listed for said tax. Upon failure so to do, shall be subject to double tax, retained from his or their wages by the first person employing him or them, whose duty it shall be to pay over the same to the She iff and take his receipt therefor, otherwise be subject to said do ble tax in every instance ascertained, and collectible by distraint.

CLASS 1. The following subjects in Class 1st, shall pay a tax of one-tenth of one per cent., on the cash value thereof, to be estimated as hereinbefore prescrib-

SECTION 1. Real property, with the improvements thereon, including entries of land. Sec. 2. All wagons and other farming utensils, neat cattle, hors s, mules, asses, jennets, hogs and sheep, made and raised for sale. SEC. 3. Household furniture exceeding \$300 in value. This paragraph includes, besides other

furniture, clocks, pictures, other than family portraits, and books, over the value of \$500. Sec. 4. Agricultural products, except family supplies for one year, in the hands of the producer after the expiration of twelve months from the time the same were produced.

Sec. 5. Agricultural products, in possession of a purcha er, who does not pay tax on such products' as a merchant or trader. Family supplies for one year shall be exempt.

Sec. 6. Solvent credits, deducting therefrom the liabilities of the tax payer as principal and as surety, here the principal is insolvent, the term "credits" to include all claims or demands owing to the tax paver, whether due or not, whether payable in money or other things, and whether owing by persons within or without the State .-Merchants and other traders shall not be bound to list the credits accruing in the regular course of their business, during the twelve months preceding the 1st day of April of the year of listing. No deduction shall be made on account of any obt) the amount of an assessment already made, paid: nor on account of any unpaid subscription to any estitution, society, corporation or company.

and the bonds and stocks, or shares, of such cor- of such brother or sister, a tax of one per cent. porations and joint stock companies, as do not list ieir property for taxation as prescribed in Rule This section shall include securities of any State or Government, or municipal corporation, not exempt by the laws of this State or the United States; also shares of Stock in Railroad, Turnpike, Plank Road, Canal and Navigation Companies, whether in or out of the State, as prescribed in Kule 6.

SEC. 8. Moneys above \$100 in value, the term 'money," to include coin, bullion, bank notes. and the notes of any State or Government, designed to circulate as money, also deposits in this State or elsewhere, with individuals or corporations, payable on demand. Coin and bullion, as well as notes, shall be listed at their value in such currency as is commonly paid for taxes.

Sec. 9. Ships, Barges, Boats and other water crafts, or any interest therein, with their tacking, rigging and furniture, and all else pertaining to them, if exceeding one thousand dollars in value. whether in the waters of this State at the time of listing or not.

Sec. 10. Capital invested, used or employed in any trade or business, other than is mentioned specially in this class, except where said trade or sales or receipts thereof.

business is taxed in this Act on the purchases, Sec. 11. All shares of stock in any National Bank, located within this State, whether held or owned by residents or non-residents of this State, shall be listed for taxation an staxed in the county where the Bank is located, one-tenth of one per cent, on the value of said shares, to be listed and

paid by the Cashier. CLASS 2.

The subjects mentioned in Class 2d shall pay a tax of one-half of one per cent. ad valorem. Sec. 1. Gold, silver, and other watches, if exceeding \$10 in value.

SEC. 2. Gold and silver ware and plated ware, if exceeding in value \$25. SEC. 3. Jewelry worn by males, including watch and every term of his Court. chains, seals and keys, if collectively exceeding

\$25 in value. SEC. 4 Pleasure carriages and other vehicles, horses, if exceeding \$50 in value.

ed in this class shall be taxed as is specially mentioned on the net income and profits derived by each person, joint stock company and corporation, from any occupation, employment or business in which they may have been engaged, and from every investment of labor, skill, property or money and the net in ome and profit from any source whatever (except "salaries and fees") during the year preceding the 1st day of April in each year. as follows: If said income amounts to \$500, and less than three thousand dollars, one-half of one per cent.; if amounting to three thousand dollars and upwards, one per cent. The tax imposed in this section shall be in addition to other taxes in this Act imposed, except where laid on gross receipts and dividends and profits elsewhere taxed. and shall include interest on securities of the

In estimating the net income, the only deduction by way of expenses shall be, first, taxes other than the income tax due this State. Second, Rent for use of buildings or other property, or interest on i cumbrances on property,

Uni ed States, of this State, or other State or Gov-

used in the business from which the income is de-Third, Usual or ordinary repairs, but not fo new buildings or permanent improvements. Fourth, Cost or value of the labor, (except that of the tax-payer himself,) raw material, food, and all other necessary expenses incidental to the bus-

iness from which the income is derived. The tax-payer shall return to the list-taker, the gross amount of his income, and the gross amount of expenses to be deducted therefrom.

SEC. 2. Every person who brings into the State, or buys from a non-resident, his agent or consignee, by sample or otherwise, spirituous or vinous liquors, ale, porter, lager beer, or other malt liquers, for the purpose of sale, ten per cent. on the amount of his purchases during the year preceding the 1st f April of each year. Such tax not to be less than fifty cents per gallon.

Sec. 3. Every person, who buys to sell again. spirituous, vinous or malt liquors, from the maker in this State, his agent, factor or consignee, five per cent, on the amount of his purchases during said year, not to be less than ten cents per gallon; Provided, That whenever the purchaser less, one-half the above rates shall only be payaof liquors mentioned in this or the preceding section agrees to pay the tax due the United States thereof shall be listed by the stockholders thereof or this State on such liquors, said tax shall be held part of the purchases. Any person in possession of any of the liquors named in this or the preceding section, shall be deemed liable to pay the required of Sheriffs, shall likewise be entrusted to highest of said taxes, unless he proves by the oath of himself and also of a credible witness, or certificate of a Sheriff or list-taker, that the said iquors have been duly listed in this State. Sec. 4. The tax on Public Ferries, Toil Gates, Toll Bridges, shall be on the net receipts, if exceeding \$500, ten per cent., on Gates across high-

ways ten dollars. Sec. 5 Every merchant, jeweller, grocer, druggist, produce dealer, and every other trader, who, as principal or agent, carries on the business of mying or selling goods, wares or merchandise of whatever name or description, one-tenth of on per cent, on the total amount of his purchases, in or out of the State, for cash or on credit.

Commission merchants, factors, produce brokers, and other persons seiling for others as factors or agents, shall pay a tax of one-fifth of one per cent. on the gross amount of their sales dur-The tax on purchases or sales, as the case may

shall be a new valuation of real estate during the the growth or manufacture of adjoining Revenue. The tax herein imposed shall not be on grower or manufacturer, shall be only one-twen-Purchases taxed at a different rate from that

this section. Merchants and other traders shall General Assembly. The personal property shall list separately their purchases of liquors, ready be valued on oath by the tax-payer, at the usual made clothing and other articles taxed at higher Sec. 6. Dealers in ready made clothing for males shall pay one-half of one per cent. on the total amount of purchases during said year. Sec. 7. On the gross receipts of hotels, restau-

Sec. S. On the gross receipts of gas companies, one-half of one per cent. Sec 9. Every money, exchange, bond or note broker, private banker or agent of a foreign broker or banker, in addition the ad valorem tax on their capital invested, and the tax on their nett income shall pay, if employing a capital of twenty thousand dollars, or more. a license tax of one a majority of whom shall determine the amount of hundred dollars, if a capital of less than twenty assessment on the property embraced in the said thousand delars and not less than ten thousand dollars, fifty dollars, and if a capital of ten thousand dollars or less, a tax of twenty-five dollars, is a resident of the State, and has listed the reand also ten dollars additional for each county in

tax shall be one-fourth of one per cent.

which they have an agency. Sec. 10. Every person who purchases in or out of the State for sale, or brings into the State for sale, playing cards, shall pay a tax of twenty-five cents for each separate deck or pack so bought or brought into the Sta e. For failure to list and pay this tax, the Sheriff shall collect by distress or horses or mules, due as soon as the sale is effectotherwise, \$500, one moity of which shall be ac- ed, and upon his neglect or failure to pay such counted for as taxes, the other moity to be retained by the Sheriff. Sec. 11. On each stud-horse and jackass let to

amount to one-half the price charged for the sea-Sec. 12. Every person who, for himself or as agent of another, sells riding vehicles manufac-

ured out of the State, shall pay one per cent. on Sec. 13. Every auctioneer, on all goods, wares or merchandize, sold by himself, whether the growth or manufacture of this State or not, shall pay one-half of 1 per cent, on the gross amount of sales, and if ty itinerant traders, or such as are not residents of the State, two per cent. on the gross amount of sales, subject to all the regulations and exemptions, set forth in the tenth chap-

ter of the Revised Code, antitled "Auctions and SEC. 14. Every dirk, bowie knife, pistol, sword cane, dirk cane and rifle cane, (except arms used for mustering and police duty.) used or worn the year, one dollar: Provided, That any person who shall wear said weapons and fail to list the same and pay the tax, shall be guilty of a misdemeanor, and sha'l forfeit the weapon worn, the

same to be sold by the sheriff and the proceeds of said sale to be appropriated to the county fund. Parents and guardians shall list any of said arms worn or used as aforesaid by their minor children or wards. Sec. 15. Persons commonly called "dead-heads.

traveling on Railroads or Canals, paying nothing or less than two cents per mile, shall be taxed one cent for each mile so traveled during the year preeding the 1st day of April; but public officers; officers of Railroad and Canal Companies and Ministers of the Gospel, shall not be held to list the number of miles traveled on official duty. SEC. 16, Upon all real and persona

state, whether legal or equitable, uate within the State, which shall descend or be devised or be bequeathed to any ollateral relation or person, other than a lineal lescendant or ancestor of the husband or wife of the deceased or husband or wife of such ancestor or descendant, or to which such collateral relation may become entitled, under the law, for the distribution of intestate estates, and which real and personal estate may not be required in payment of debts and other liabilities, the following igation given to an insurance Company, except per centum tax upon the value thereof shall be

SEC. 7. Investments in public bonds and stocks, of the father or mother of the deceased, or issue merchants and traders.

CLASS 2. If such collateral relation be a more remote relation, or the devises or legatee be a stranger, a tax of one-and-one-half per cent. The real estate liable to taxation shall be listed y the devisee or heir in a separate column, desig-

nating its proper per cent. tax. The personal estate or real estate reduced to assets, shall be liable to the tax in the hands of he executor or administrator, and shall be paid w him, before his administration account is audited or the estate is settled, to the Sheriff of the ounty. If the real estate decended or devised shall not be the entire inheritance, the heir or devisee shall pay a pro rata part of the tax, corresponding with the relative value of the estate or

interest. If the legacy or distributive share to be received shall not be the entire property, such legatee or distributee shall in like manner pay a pro rata part of the tax, according to the value of his in-

Whenever the personal property in the hands of such administrator or executor, (the same not being needed to be converted into money in the course of the administration,) shall be of uncertain value, he shall apply to the County Court to appoint three impartial men of probity, to assess the value thereof; and such assessment being returned to Court and being confirmed, shall be onclusive of the value.

To facilitate the collection of the tax on collaterals, every executor or administrator shall return in his inventory, whether the estate of the deceased goes to the lineal or collateral relations, or to a stranger, and if to collaterals, the degree of relationship of such collaterals to the deceased, under a penalty of one hundred dollars, to be recovered in the name and for the use of the State, and it shall be the duty of the Clerk of the Court of Please and Quarter Sessions, to furnish the Sheriff with the names of the executors and administrators, who make such returns, after each

SCHEDULE B.

The Sheriff shall collect the taxes set forth in for the conveyance of persons, and also pleasure this Schedule annually, unless otherwise directed, each year, shall give bond with sufficient security and shall, unless provision is made to the contra- payable to the State in double the supposed SEC. 5. Harps, pianos, violins and other musi- ry, grant to the tax-payer license to carry on his amount of taxes, conditioned that he will list his cal instruments in use, if exceeding in value \$50. business, or use the articles taxed, until the 1st purchases, sales or receipts and pay taxes on the SEC. 6. The amount of salaries and fees, day of July ensuing. But persons having already same as the law requires. The Sheriff failing to

censes without further payment, There shall be made to him. Section 1. The subjects and persons mention-

this Schedule. hundred dollars. Sec. 2. On Concerts and Musical Entertain-

cept paintings and statuary) on each days and lights exhibiting, shall be paid ten dollars. SEC. 4. On every exhibition of a circus, for each

day or part of a day, twenty dollars for each county, and for each side show to a circus, five dol-

without charge for admission, and also those exlusively for charitable objects, shall be exempt SEC. 6. On each public exhibition of Spirit rapwhich professes to reveal communication from the ise, one hundred dollars.

SEC. 7. On all gift enterprises, or any person or establishment offering any article for sale, and pro- signate by distress or otherwise. posing to present purchasers with any gift or | orize, as an inducement to purchase, within the cerson or establishment continues in operation.persons or establishments from any penalties incurred by violation of law.

SEC S. Every Insurance Company incorporated v this State, taking new policies, \$50. Sec. 9. Every Agency of a bank memporated out f the State, \$259. Sec. 16. The tax on public billiard tables shall e \$50 cach, on private billiard tables \$10 cach.

SEC 11. To keep a ten pin alley or a alley of like kind, orbowing saloon, or bagatelle table, or any other table, stand or place, for any other game or play, with, or without a name, unless such alley, tand, place, or game, is kept for amusement or xercise alone, and not prohibited by law, there shall be a license tax of \$25. When the same may be used for four months or tess, one-half of

the above rates shall only be paid. SEC. 12. Any person whose eccapation is to keep horses or vehicles to let or to carry persons or things for reward, shall pay a tex or five deilers. and, in addition, fifty couts for each stall. Sec. 13. Every licensed retailer of spirituous etailer of malt hopers only shall pay \$20. The axes in this section, shall be in addition to the ax imposed on purchases of liquors in Schedule A. nous liquors, distilled for his own use or for sale. or for others, shall pay, it from grain, twenty-five cents per gadon. No person shall distril any spiritnous liquor from grain without a license from the County Court, or the special tourt out of term ame, who shall meet at the Court House, and report their proceedings in writing to the Clerk of a tax of ten dollars for every day or part to be collected by him and accounted for as other of a day, he may so unlawfull distill. | public monies, fity cents; for the scal of the Su-For the aforesaid taxes and penalty, the Sheriff, tures, as well as any other property of the party hable. It shall be the duty of the Sheriff to col-

a d may examine the books of the distiller. It the distiller should refuse to disclose, on oath, the number of gallons by him distilled, he shall pay as taxes \$500, which the Sheriff shall collect by distraint of still and fixtures, or any other personshall be accounted for his taxes, and one-fourth he may retain to his own use. Sec. 15. Every timerant dentist, portrait or minliature painter, daguerrean artist and other persons taking likenesses of the human face, ten pusiness: Provided, That such person as shall furn sh satisfactory evidence to the Sheriff of the

lect the taxes, by this sec ion imposed, quarterly,

on the first days of April, July, October and Jan

nary, and to ascertain the amount thereof, he may

enter on the premises where the still is located

ceiots of his profession for the previous year, SEC. 16. Every non-resident horse or mule drover, or person who receives norses of mules to sell for a non-resident, one-half of one per cent. on t e amount of each sale or profit made by exchange of tax, in every county in which he sells, he shall forfeit and pay the sum of one hundred dollars. to the use of the State. Every horse or male | tion 83 of the Act for collecting Revenue. drover shall be considered a non-resident, unless the Sheriff has satisfactory evidence that he is a resident of the State; and the Sheriff shall have

neglect to pay such tax. less the Sheriff is furnished with satisfactory evi- corporators. dence that the owner is a resident of the State.

SEC. 18. Every person that peddles goods, wares or merchandize, either by land or water, not the growth or manufacture of this State, or any drugs. nostrums or medicines, whether such person travel on foot or with a conveyance or otherwise, shall | rated city or town. first have proved to the County Court or three justices out of the term time, that he is of good moral of such order, certified by the Chrk of such Court, parsonages. license. (2.) That any person who temporari' ling in the sale thereof.

carries on a business as merchant in any pub place, and then removes his goods, shall be decored al Societies, as may be set apart and used by a peddler. (3.) That nothing in this section them for agricultural fairs. contained shall prevent any person from freely articles of his own growth or manufacture - ing thereof. (4.) That nothing herein contained shall

of merchandise, which tax shall be collected or se- | ing one hundred dollars in value, except such pro- | liberty. If such collateral relation be a brother or sistsr | cured in the same manner as in the case of other | perty as is specifically taxed. lightning rods, five dollars for each county in been disabled from performing ordinary manual been disabled from performing ordinary manual for Covernment of the State which he carries on his business.

Court or Justices shall not be required for a li- such persons, shall be subject to taxation,

able out of any property belonging to any one of persons, which certificates shall be issued by the the company. But nothing herein contained shall clerk, and he shall receive no fee therefor. be so construed as to exempt them from indictment, or penalties imposed by law.

chandise, by sample or otherwise, whether deliv- extend to the provisions of any law so far as they ered or to be delivered, shall pay on his sales a relate to the taxes listed or which ought to have tax of like amount, as is payable by residents on | been listed, or which may be due previous to the their purchases, or sales as the case may be, of ratification of this act. sumilar articles. Before making such sales, he | SEC. 10. Be it further enacted, That his act shall shall obtain from the Sheriff of the county in be in force from and after its ratification. which he proposes to do busit ess, a license in writing, which the Sheriff may give on his entering into bond in the sum of \$500 with sufficient security, conditioned to pay the taxes herein imposed, whenever demanded by the Sheriff. Any person violating the provisions of this paragraph shall for feit and pay \$500 to the Sheriff, to be collected by distress or otherwise, \$400 of which shall be accounted for as other tax, and the residue he may retain to his own use, or to the use of the in-

shall be amended to read as follows: It shall be the duty of the Sheriff to demand, sien merchant, liquo seller or other person required to list their purchases, sales or receipts, if exceeding \$500, received or which might have paid tax under the Revenue Act, ratified March 12, been received, during the year, either in money 1866, for license to carry on any business, or use be liable to pay the taxes which, by such negli
in Sheriff failing to the law requires. The Sheriff failing to the process and fees, day of July ensuing. But persons having already same as the law requires. The Sheriff failing to the process and fees, day of July ensuing. But persons having already same as the law requires. The Sheriff failing to the process and fees, day of July ensuing. But persons having already same as the law requires. The Sheriff failing to the paid tax under the Revenue Act, ratified March 12, perform the duties of this section imposed, shall fere in India to prevent dying Hindoos beliable to pay the taxes which, by such negli- ing suffocated in the sacred Granges.

SEC. 23. Section 80 of the "Act for Collecting

or thing of value, in consideration of the dis- any article for 12 menths from July 1st, 1866, shall gence he fails to collect. If such merchant or charge of any office or employment, in the service not pay any further tax under this Act, prior to trader shall desire to leave the State before the of the United States, or of this or any other State July 1st, 1867. Retailers of spirituous liquors, time of listing taxables, he may list and pay to or of any Company, firm or person, except where who have paid tax according to law, may retail for the Sheriff, who is authorized to surrender the the service is exclusively that of a minister of the twelve months from the time of issuing their li- said bond, if in his opinion, a fair disclosure is

> no license required of horse and mule drovers, | SEC. 24. Section 96 of the Act for Collecting Revand itinerant sellers of live stock, books and other enue shall be amended to read as follows: The articles, as mentioned in proviso 3, section 18 of Sheriff, for his services i collecting and paying the public taxes into the Treasury, shall receive a feet that he will call out the militia to defend SEC. 1 Traveling Theatrical Companies for each | compensation of two per cent. on the nett amount | Union men against evil-doers. County, shall pay ten dollars for each exhibition received by him from the Cierk for taxes imposed when Theatrical exhibitions are by the season of by Schedule C of the Revenue Act, and five per not less than three months, the tax shall be one cent on sums not exceeding ten thousand dollars collected by him from every other source, and on the excess of then thousand dollars four per cent .. ments for profit, shall be paid for each county five | to be deducted in the settlement of his account dollars. On each Lecture for reward, five dollars. with the Comptroller. For collecting and paying | sales of 750 bales at 31@311 cen's. Flour steady-SEC. 3. On Menageries, Museums, Wax Works | County taxes, for whatever purpose laid, the Sheror Curiosities of any kind, natural or artificial (ex- iff shall receive the same par contum compensation, as above allowed on public tax s.

> and paid as is specially therein directed. SEC. 1. Every Express Company shall make return to the Public Treasurer on or before the 1st | Freights unchanged. Sec. 5. On itinerant companies or persons who | Mondays of January, Apri', July and October of | exhibit for amusement of the public, otherwise each year, of the gross earnings and receipts of than is mentioned in the four preceding sections, such Company within the State of North Carolina, for each county five dollars. Exhibitions of the during the three months next preceding. The character mentioned in the preceding sections, in said report shall be verified by the oath of the 30@301 cents. Coffee firm. Flour dull. Corn counties whose seats contain less than one thou- chief officer or agent of the Company, at its prinsand inhabitants, shall be taxed only one-half the | cipal office in the State, and he shall require from amount above designated. Exhibitions given the several agents employed by the Company, a report of their transactions, on oath, which report I accompany the report of the chief officer .-The said Company shall, on or before the 3d Monsings, or other device by whatever name called, day of each of said months, pay on gross receipts spirits of the living or dead, for profit or other- ure to make such report, or pay such tax, the dling 28 cents. Mess Pork \$20 25. Bacon is in Company shall pay as taxes \$2.000, to be collected by such Sheriff, as the Public Treasurer may defair demand.

SE J. 2. Every Telegraph Company doing business in this State, shall, at the times and in the imits of the State, ten dollars for each day, such | manner prescribed in the preceding section, make a case of default of such report or payment, the Company shall pay as tax of \$1,000, to be coffeet. Sight exchange } & cent, discount. by such Sheriff as the Public Treasurer shall esignate, by distress or otherwise.

SEC 3. Every Insurance Company, not incorporated by this State, doing business therein, shall, in April and October of each) c (r, make re-When said tables may be used for four months or | port to the Public Treasurer, on oath, showing the amount of assessments collected, or premiums received, and obligations for premiums from such usines for the six months ending on the 1st day of April and October next preceding, and shall icdiately pay one per cent, on the amount of eminus. On fa lure to comply with the provisns of this section, the Company shall pay a axes \$2,000, and the principal agent shall be liable herefor, to be collected by such Sheriff as may e designated by the Public Treasurer, by distress

SEC. 4. The chief officers of Banks, including avings Banas, and such Insurance Companies as October of each year, certify on oath, the amount iquors, wines or cordials, \$59 for one year. Every of dividends declared, o which have been carned, f any, and shall pay into the Public Treasury me on such dividends three per cent. On failure omply with the provisions of this section, said e collected by such Sheriff as the Public Treasurer may des gna e, by distress or otherwise SEC. 5. Whenever the seal of the State, of the reasury Department, a notary public, or other

Governor; for the seal of the Public Treasurer, tude of the American people: preme Court, fifty cents, to be collected by the Clerk and paid by him into the Treasury, and for cer, twenty-five cents to be collected and paid in the discretion of Congress. over by the officer collecting the same, to the Sheriff of the county where such seal is kept .be on the scroll. Seals made for the use of any tection of citizens, declared null and void. County or State, or other Government, or used on of the Peace, or any public officer not having a Equity, Su erior or County.

SEC 6. On each marriage livense, mortgage cure credi ors, th re shall be a tax of one dollar. county in which he proposes to practice, that he On every other deed conveying or contracting to convey title to real estate, and on all other instrnments admitted to registration, where the considshall be exempt from the tax imposed in this para- eration exceeds \$300, and less than \$1,000, 50 cents, and 25 cents in addition for every additional \$1,000. Where any of the toregoing instruments are proved before the Clerk of the County Court, e shall be charged with the collection of the tax s heretofore. Where probate is otherwise made, he register shall pay the same, less five per cent. ommissions, to the Sheriff, rendering a sworn statement of the number and character of the instruments admitted to registration and of the which shall be collected by the Sheriff by distress | taxes due thereon, which the Sheriff shall file with mares for a price, there shall be a tax equal in or otherwise, one-ha f to his own use and one-half the Clerk of the County Court as directed by sec-

SEC. 7. On every Charter of incorporation of any ampany granted by the General Assembly, other than those for ! harity, Benevolence or Literature. power and authority to examine on oath, at any when the corporations had power to become intime, any horse or mule drover or person who re- corporate under the previsions of chapter 26, Receives horses or mules to sell for another, as to vised Code, entitled "Corporations," and on any whether he has made any sale or exchange, and amendment of every such charter whether originas to whether he is a non-resident, or agent of a lally granted by the General Assembly or senon-sident, and on his failure to answer, he shall cured by letters patent or otherwise, there shall be subject to the same penalty as for failure or | be a tax of twe sty-five dollars paid directly to the Public Treasurer No Company shall be organ-Sec. 17. Every stud horse or jackass let to mares | ized under such special act of incorporation or for a price, belonging to a non resident of the derive benefit from any act to amend their Charten dollars, unless the highest price de- ter without first obtaining a certified copy of such be considered as belonging to a non-resident, un- vention of 1856, not heretofore accepted by the is by an appeal to the Courts. This it is Friday

ially mentioned as exempt: States or this State, or to any county or incorpo- ters that the proscription will displace those liacharacter, and shall have of tamed from the Court | stitutes, Academies, Schools for the education of that our State governments are valid, and accor- fact that sellers are holding at figures above the fur; 50 tons old iron; 86 bbls. soap stone; 35 hides; or justices, (who may, it its discretion, make or re- | youth, or the support of the poor or sillicted .fuse,) an order to the Sheriff to grant him ped- Such property as may be especially set apart for alter our suffrage, and to dictate qualifications for market, which is generally held in second hands. dler's license, to expire on the first of July next and appropriated to the exercises of divine wor- State office, will be pronounced void. We must and the quantity now coming in is unusually light. pkgs powder. ensuing. And the Sheriff, on production of a copy | ship or the propagation of the Gospel, or used as | bring to judicial test also the right of Congress to | The following are the sales for the week :

shall grant such license for his county on the re- 31. Such property as may be set apart for grave ceipt of twenty dollars tax: Provided, (1.) That | yards and burish lots, except such as is held with | not more than one person shall peddie under one | the view to profit, or for the purpose of speculat-4th. Such property of the State and Agricultur-

selling live stock, vegetables, fruits, oysters, for the extinguishment of fires, with the buildings peal, against the enormous injustice contrived railroad have been unusually light, and there is release peddlers from paying the tax imposed in from taxation personal property of any descrip-

7th. The property and polls of all persons, who SEC. 19. Every itinerant who deals in or puts up have lost an arm, leg, hand or foot, or who have abor by any other wound, or any disease or acci- for Governor of the State. Sec. 20. Every itinerant who sells spirituous li- | dent; also the property of widows: Provided, quors, wines or cordials, not the product of his That the property exempted of such person hereown farm, in quantities equal to one quart and in included, shall not exe ed two hundred and fifty less than one barrel, shall pay twenty-five dollars | dollars in value; and provided further, That the | years. for every county, and be under the same rules and excess over two hundred and fifty dollars estrictions as prddlers, except that an order from (\$250) in value of the property of all

as other property, and it shall be the duty of the and cotton. SEC. 21. Every company of Gypsies, or strolling | County Courts in the several counties of the State, company of persons who make a support by pre- upon motion, to examine the claims of all persons tending to tell fortunes, horse trading, tinkering claiming the benefits of the foregoing section, and or begging, fifty collars in each county in which upon proof, that they are included within its pro- Bay Line. they offer to practice any of their crafts, recover- visions, to grant certificates of exemption to such SEC. 9. The Act of the General Assembly, ratified March 12th, 1866, entitled "an Act to Raise Re-SEC. 22. Every non-resident or drummer, or venue" and all other laws impesing taxes, the agent of a non-resident, who shall sell any spirit- subjects of which are revised in this Act, are hereus, vinous or mat liquors, goods, wares or mer- by repealed: Provided, That this repeal shall not stroyed by fire.

Ratified February 26th, 1867. R. Y. MCADEN.

Speaker House of Commons. M. E. MANLY, Speaker Senate.

Omitted. We are now publishing the most important public Acts passed by the present ses- | been arrested "on purpose." sion of the Legislature, and in order to lay possible we have been compelled to that every merchant, trader, auctioneer, commis- omit entirely, in this paper, the daily proceedings of that body. We have adopted commencing business after the 1st of April of this course, believing our readers will prefer to see the laws in full.

LATEST NEWS BY TELEGRAPH

A Proclamation from Brownlow. NASHVILLE, Feb. 27-Noon. Brownlow has issue 1 a proclamation to the ef-

Markets.

New York, Feb. 27-6 P. M. totton buoyant under the a wance in goldprices stiff and unchanged. Wheat firmer. In Corn there is a large speculative enquiry-prices have advanced 1/22 cents. Provisions quiet and The taxes embraced in Schedule C shall be listed unchanged Whiskey quiet. Groceries quiet .-Coffee firm. Rice 167 cents. Naval Stores quiet.

Five-twenties of '62, 1111@1111. Gold 1391. Baltimore, Feb. 27- 6 P. M. Cotton dull and declining; Middling Uplands | said to look like a bar of yellow "soap." active; white 96@98 cents. Mess Pork \$21 75. Mobile, Feb. 37-6 P. M.

Cotton dull at 28½ cents—sales of 600 bale .. CINCINNATI, Feb. 27-6 P. M. Flour unchanged Wheat firm. Corn is in one per cent. for each three months and for fail- good demand at 63 cents. Cotton firmer; mid-

NEW ORLEANS, Feb. 27-6 P. M. Cotton-sales of 6,500 bales-prices firm; low report of the receipts of said Company within Flour-super \$11 50. Corn \$1 12@\$1 15. Oats Beeswax, ib 30 @ 33 | Lumber, This tax shall not be construed to relieve such this State, and pay to the Public Pressurer one- dull at 95 cents. Tobacco unchanged. Gold 1394 BEEF CATTLE, half of one per cent, for each three months, and @1391. Sterling exchange 149@150; New York

OUR CABLE DISPATCHES.

London, Feb. 27-P. M. Consols 91. Bonds 731.

LIVERPOOL, Feb. 27-P. M. Cotton is a little more active—sales of 8,000 Java...........40 @ 00 bales; middling Orleans 133d.; middling Uplands

The Sherman Bill.

Instead of giving any views of our own on the "Sherman bill," we beg leave to Dundee. commend to our readers the following analtre incorporated by this State, shall, in April and | ysis of it, from the Richmond Enquirer and | bushel .1 35 @ 1 40 to endorse the wisdom of the advice with Sheeting, which the article closes. The Supreme Wyard Court of the United States alone can res- Yarn, \$25 lb 2 50 @ 2 60 kerosene. . .60 @ 70 FEATHERS, fanaticism is strangling her. We have faith Mack rel, still in that hitherto pure and exalted tri-Preasury Department, a notary public, or other public officer required by law to keep a seal, s all bunal. It has more than once proved a No. 2... 20 00 1622 00 No. 3... 17 50 @18 00 No. 3... 17 50 @18 00 Widdlings... 18 @ Widdlings... 17 @ Shoulders... 16 @ Herring, the party applying for the same: For the seal lar fury in party times, and it may yet East....5 00 @ 7 00 | Hog round. 17 @ 18 | The cargo of 4,000 sacks noted in our last as on of the State, one dollar, to be collected and paid again entitle itself to the love and grati-

1st. The declaration that the Southern States have no legal governments; and that such governments as exist here, shall be permitted merely the seal of a votary Public, or other public offi-be abolished, modified, controlled or superseded,

2d. Said States are at once placed under military rule, their governments subordinated to martial Said officers shall keep an account of the number | baw, and superseded or controlled in the discreof times their seals may be used, and shall deliver tion of commanders of departments, military comto the proper officer a sworn statement thereof. , | missions authorized for the trial of such persons Whenever a scroll is used in the absence of a seal as the commanders may choose to arrest, and all by any of said officers, the said tax shall interference of the State authority for the pro-3d. During the permitted continuance of the al property of the distiller, three-fourths of which the Commiss one of officers in the militis, Justices present State organizations, no person shall be eligible to any office under them, who comes unsalary, or under the pension laws, shall be exempt der the proscriptions of the constitutional amendrom taxation; Provided That the provisions of ment That is to say, no one who had ever held this section shall not extend to seals of Courts of an office State or Federal, which required him to take an oath to support the Constitution of the United States, and afterwards took the Southern deed, marriage contract, and deed in trust to se- side in the late war, either by active participation or by giving aid and comfort.

4th. Further, during the permitted continuance of the present State organizations, the elective franchise is so controlled and modified, that all American, qualifications for suffrage are abolished, except twenty-one years for age, one year for residence. and male for sex; while all those are proscribed as above stated, from holding office.

under their provisional governments. The following is the way of escape into a per- Whiskey, manent establishment: nanent establishment:

5th. If any State shall form a Constitution Gin4 00 @ 7 00 Navy 25 @ through a Convention elected by a suffrage and Brandy....4 00 @ 9 00 Medium....30 @ under the restrictions above provided, -and if said Constitution by a like vote be ratified, and shall make said suffrage the permanent law of the

State, and if sa d Constitution after submission to Congress, shall be approved by it--and if a Legislature elected under said Constitution, shall ratify the Constitutional amendment, then said State shall be declared entitled to representation throughout the entire week, and as will be seen Lumber..... in Congress, and the military rule shall cease from our table of sales below prices have advanced Crude Turpentine per bbl. a 00 @ 0 75 gue against such unbridled passion as alone could manded for the season for one mare, exceed that at from the Secretary of State, which shall not be have suggested and adopted it. "He who spits and are confined to small parcels, (little or none sum, in which case the amount thus demanded furnished until the Treasurer's receipt for the against the wind, spits in his own face." The fun- coming in from above tideway owing to the low shall be paid for the license. The payment to one said tax shall be filed in the office of the said damental proposition of the whole, is that which stage of the water courses,) and for the week just Sheriff and the license under his hand, shall protect | Secretary. The benefits of this section shall ex- | denies the existence and integrity of our State orabout the person of any one, at any time during the subject in this paragraph taxed in any county tend to all corporations granted at the sessions of ganizations. Our defence lies in traversing this ended reach only 863 bbls., which sold as follows: of this State. Every stud horse or jackass shall the Legislature for 1865 and 1866, and the Con- position. Our only mode of making this defence

our duty to make. A case must be made up ; Monday 143 Sec. 8. The following property shall be exempt and we suppose it may be speedily done Tuesday ... 185 from taxation, in addition to those articles spe- under the 3d of the above recited points, Wednesday. 30... on the question of eligibility to office. Thursday ... 50 ... 1st. The property belonging to the United It will be contended by the hungerers and thirsble to it, who are now in office. An order for since our last review, and an advance of 2@21/2 2d. The property belonging to and set apart and ejectment, or an application to prohibit it, will cents has been established. The transactions, do, rosin; 143 do, tar; 450 bales cotton; 20 do. exclusively used for the University, Colleges, In- get the question before the courts. If it be held however, have been limited, owing mainly to the yarn; 6 do. sheeting; 3,735 bush. pea nuts; 1 pkge ding to the Constitution, then all the attempts to views of buyers. There is only a small stock on 23 pkgs mdze. pass martial law, and to subordinate the civil to Saturday. 21 bbls. at 65 cents & gallon. the military in these States, in a time of profound Tuesday 277 " 65@653 "

peace publicly proclaimed. 5th. All fire engines and other implements used exhaust every civil resource to which we can appeal on market. The arrivals both by river and

The Kentucky Democratic State Con-The Virginia papers record the death of

the Rev. W. J. Holcombe, aged about 70 In Western Texas they are beginning to employ Mexican laborers in raising corn

Capt. D. H. Hill has been placed in command of the steamer George Leary, of the

The Fenian Colonel Lynch is fireman in the foundery of the Kinston Penitentiary, and Rev. Mr. McMahon is puddler. The dwelling-house of John H. Winston, of Campbell county, Va., was lately de-

Peter D. Fahrney, of Maryland, was among the graduates of the Philadelphia day and Wednesday 103 bales sold at 27 cents for University of Medicine on Saturday. The Virginia Senate has passed a bill ap-

propriating ten thousand dollars to the uses of the Board of Immigration. It is expected that when Barnum gets into Congress he will solve the question, the demand. Dull of sale at 15@ 6 cents # dozen "What is it?"

M. A. Hawkes, of St. Paul, insured his wifes life, shot her accidentally, and has we note a fair business doing at the following John S. Hoffman of Lancaster county, Revenue," ratified the 12th day of March, 1866, them before our readers at the earliest day Pa., recently killed a hog weighing 780 ted do., \$75; L. F. Coe's Superphos hate of pounds.

> and the other is worn to bed. Howard Fletcher, who shot Mr. Stewart with Northern brands, and only a retail business at President Johnson's reception in Indi- doing. We quote from store at \$9 50@\$10 25 for anapolis, Ind., last September, has just fine, \$10 50@\$12 for superfine, \$12 50 for extra The English government will not inter- been convicted of murder in the second de- superfine, and \$13@\$17 & bbl. for family, (Wil-

between the citizens and the incendiaries @\$18 for family. could burn.

At a late fashionable wedding in New York, "the trains of the bridesmaids" \$1 10, cash; 2,179 do at \$1 10 per bushel, 30 days; and 4,000 do at \$1 10 per 56 lbs., 30 days;—the dresses were so long that one couple had to wait at the door until the other had gone and is selling in lots to suit at \$1 15@\$1 20. Two some distance up the aisle.

the Speaker, and received with applause. A sister of a Union soldier in Auburn has been playing Desdemona to a young we quote sales of several parcels at \$1 15 % bush-Othello which he brought from Dixie's el. For white there is a good demand, and mar-

The Panama steamer which arrived at present wants. We quote Carolina at 12@121 New York on the 19th, brought a single cents 8 lb. bar of gold valued at over \$200,000. It is The Norfolk Day Book estimates the oys-

about one thousand hands. Gold in great quantities has been discov ered in Canada, and the Canucks are on

Wilmington Wholesale Prices Current. EF It should be understood that our quotaions generally represent the wholesale price. In

\$\text{100 lbs.10 00 @12 50 Fir Bds. .15 00 @18 00'} Wide do .10 00 @12 00 M..... 12 00 @20 00 | Scantling 8 00 @10 00 BARRELS, Sp'ts T., each. dolasses, @ gallon. 2nd hand. 3 25 @ 3 75 | Cuba...... 471@ New...... 4 00 @ 5 00 Sugar house.50 @ CANDLES, & L., Syrup......65 @ 1 00 20 NAVAL STORES, Adamantine, 23 @ Turpentine W 280 lbs Sperm......50 @ 55 New Virgin0 00 @ 0 00 Yellow dip.0 00 @ 3 80 Hard... ..0 00 @ 2 35 Laguayra ... 28 @ 30 | Far, \$\emptyre{1}\) bbl.1 65 @ 0 00 24 @ 26 | Far, in ordr 2 00 @ 0 00 and discussions and obligations for 134d. Breadstuffs dull. Provisions unchanged. St. Domingo.24 @ 27 Pitch, City 0 00 @ 3 50 COTTON, 13 fb., Ord. to Mid'g 24 @ Hosin, pale 6 00 @ 7 00 Strict Mid'g 00 @ 28 do No. 2..3 25 @ 3 50 COTTON BAGGING. Gunny, Edy 25 @ 00 | Spirits Turpentine,

12 NAILS, ₱ 1b., Ons, & gallon, Sperm....0 00 @ 3 00 Linseed . . . 2 00 @ 2 25 Machinery.2 00 @ 2 50 80 POTATOES, Sweet, bush 1 00 @ 1 10 Irish, 79 bb13 50 @ 4 50 No. 1. .. 00 00 @00 00 Provisions, 7 15. No. 2...20 00 @22 00

N.C.roe,10 00 @00 00 Dry Cod, # 1510 @ 11 Middlings....14 @ FLOUR, & bbl., Northern Shoulders ... 13 @ Family ... 13 00 @18 00 | Lard, N. C. . . 17 @ Superfine, 10 50 @12 00 | do North'rn 151@ Fine...... 9 50 @10 50 Butter, N. C.30 @ GLUE, # 1b. .26 @ 28 do North'rn 38 @ GUNNY BAGS. 35 @ 45 Cheese 16 @ Guano, Peruvian, PORK, Northern, W bbl., Per ton. 85 00 @ 95 00 | City Mess 23 00 @24 00 Tain " 22 00 @23 00 JAND PLASTER, # ton..... 18 00 Prime, ... 22 00 @23 00 Rump. . . . 21 00 @22 00 Corn 1 10 @ 1 20 SALT, Oats...... 80 @ 85 Alum, bush.0 50 @ 60 Peas, Cow.1 10 @ 1 20 Liverpool, sack, ground Rice, rough2 25 @ 2 50 || cargo ... 0 00 @ 1 59 Carolina,....12 @ 123 from store 2 30 @ 2 35 East India...11½@ 0 12 SUGAR, & Ib., HIDES, # 1b., Green......41@ 51 Porto Rico. 12 @

U....13 @15 @ HAY, # 100 ths., Eastern... 2 00 @ 0 0016 @ Northern. . 1 75 @ 1 80 Crushed. . . . 17 @ SOAP, # 1b .. 9 @ English, ass'd 8 @ SHINGLES, # M. American, ref.0 @ Contract . 4 50 @ 5 00 Common . . 3 0) @ 3 50 sheer.. 9 @ 10 STAVES, & M. Swede..... 10 @ 12 W.O. bbl 20 00 @30 00 R. O. hhd 30 00 @40 00 # ton. 000 00@180 00 | TIMBER, # M., LIME, # bbl.0 00 @ 0 00 So much for the condition of the States, From store 2 00 @ 2 10 | Mill, prine 9 50 @10 00 Liquors, # gal., (domestic,) Mill, inferior to Bourbon . . 2 25 @ 5 00 TALLOW, Th... 10 @ 11

REVIEW OF THE WILMINGTON MAR-

TURPENTINE-Has been in good request Such is the scheme. Diabolus could not have 35@45 cents on former quotations—the market Tar,..... ble, inhuman and tyrannical. It is useless to ar- hard, \$\varpsi\$ 280 lbs. The arrivals continue meagre, Cotton, per lb.

Bbls. Yellow Dip. Hard. \$3 90764 00.

4 25. SPIRITS TURPENTINE - The market for this article has ruled with more firmness as regards prices

Rosin. - The firmness reported in the market at | Gold ty to do, and the Legislature should make suitable | continued throughout the week just ended, and | U.S. 7-30's...... provision. We must be calm and patient, but we prices have improved 25 cents. There has also exchange on Northern Cities 1/2 disc't owe it to ourselves, and to our children, and we owe it to the cause of Constitutional liberty, to and parcels have generally found sale when offerunpropitiously,-if it shall rule that a Southern consequently the sales have been light. The sales Bank of N. C 33 obligation to respect,—then we will indeed have \$3 12\frac{1}{3}@\$3 25 for Common, \$3 37\frac{1}{3}@\$3 50 for strain- Merchants'......40 this Act, on persons who d at in the same species tion, of which he is the actual owner, not exceed heard the knell of Southern hope and American ed Common, \$3 50@\$3 75 for No. 2, and \$4 25@ Charlotte,......20 \$5 50 for No. 1, as in quality—the market closing

firm at highest figures. Tar-Is in fair demand, and reaches market Washington, 4 00 Thomasville 30 slowly. The price has improved 35 cents, with BEEF CATTLE -There is some enquiry for butch-

ering purposes, and very few coming to market. We quote on the hoof at 10@12\frac{1}{2} cents & fb., net, GRANGER to Miss SARAH ANN FOWLER, all of as in quality. Barrels. The supply of empty spirit barrels cont nue to be very light, but sufficient to meet present wants, as there is little or no demand.— No sales that we are aware of, and we therefore quote nominally at \$3 50@\$3 75 for second hand,

CORN MEAL-Is in good supply, and is a shade lower. Selling from the mills at \$1 35@\$1 40 \$2 bushel COTTON-During the ear ier part of the week

just ended the market ruled exceedingly dull for this article, and it was impossible to effect sales, buyers generally refusing to operate. On Montogether with five nice Building Lots, all on day, however, a decline was submitted to on the the same block, on 7th, between Welnut and Mul part of sellers, when 34 bales sold at 24 cents for ordinary and 28 cents for middling. Another de- my Household and Kitchen Furniture. cline of a cent has since taken place, and on Tuesmixed grades, 26; cents for low middling, and 27; cents for middling-the market closing quiet. To day (Thursday) the advices from New York are rather better, caused by the advance in gold, but as yet has had no visible effect on the market

by the quantity. FEBTILIZERS.-There is a full stock of all descriptions in the hands of dealers, and quotations: Peruvian Gua o, \$85@\$90; Pacific io., \$75@\$80; Patapaco do., \$70; Kettlewell's Manipulated do., \$60@\$70; Showden's Manipula-Lime, \$65; Ober's Cotton and Corn Compound, \$65; Baugh's Raw Bone Phos hate, \$60@\$65; What is the difference between a pretty | Snowden's Ammoniated Potash Phosphate, \$65; girl and a night cap? One is born to wed, Zell's Superphosphate of Lime, \$65; Zell's Raw

Eogs - The market is overstocked, and but lit-

Bone Phosphate, \$65 \$2 ton. FLOUR.—The market is mod rate'y supplied mington inspection.) latter price being for "fancy" quiry, and market almost bare. Sells from store

There seems to have been a close race | in the small way at \$17 for superfine, and \$17 50 of Atlanta to determine whether the citi-GRAIN .- Since our last review the Conn market zens could build as fast as the incendiaries the heavy receipts, and prices are 121@171 cents lower. The arrivals by railroad and vessel reach At a late fashionable wedding in New follows: 1,859 bushels at \$1 04, and 1,115 do at balance came to dealers, and has gone into store, cargoes on market at the close of last review. sold as follows: 1,400 bushels at \$1 10, cash, and Fredrick Douglass was, on Friday, ad- 3,000 do at \$1 171, 30 days.—the market closing mitted within the bar of the House of quiet at \$1 04@\$1 10 - OATS-Are in moderate the Michigan Legislature, introduced by demand, and stock small. About 1,500 bushels received for the week, of which 500 do sold from wharf at 80 cents @ bushel, and the balance has A sister of a Union soldier in Auburn gone into store - Peas. The market is modket bare. We quote at \$1 50@\$1 60 .-- RICE. The supply of clean is light, though sufficient for

> HAY .- The market continues to be poorly sup plied, and we notice a fair enquiry. A lot of 150 bales Northern was received on Monday and sold from wharf at \$1 75 \$9 100 lbs.

1 IME - The market is heavily stocked, and mereter trade of Norfolk to amount to \$7000 ly a retail demand A cargo of 1,500 casks was worth of oysters shipped daily. It employs received a few days since, but not sold. We quote from wharf at \$1 80, and from store at \$2 \$6 cask. LUMBER-Is in limited request, and the market rules very dull. The city mills have nearly all stopped operations, owing to the small demand, quotations in table are merely nominal. Molasses .- We note the arrival on Saturday of

a cargo of new crop Cuba, consisting of 193 hhds. 63 tierces, and 11 bbls., which has changed hands from wharf at 621 cents in bbls., 55@571 cents in tierces, and 50@55 cents in hhds., as in quantity middling 29½ @50 cents. Receipts 4,615 bales.— filling small orders, higher rates have to be paid. which is selling from wharf at 70 cents \$\mathbb{B}\$ gallon. For store rates of other descriptions we refer to (River, our table. PEA NUTs-Continue to be in active demand for

shipment, and prices tend upward. The receipts are light, and we quote sales from carts at prices ranging from \$1 80 to \$2 40 ₽ bushel-latter price being paid for an extra article. POTATOES. - The market is fully supplied with Irish, both for eating and planting purposes, and prices have declined. We quote sales at \$3 50@

\$4 \$4 bbl. Sweet are getting scarce, and sell read

ily at \$1@\$1 25 @ bushel.

POULTRY Is brought to market quite freely, and sells from carts as follows: live fowls, 35 to 40 cts., dressed do , 40@50 cents each; live turkeys, \$1 50 @\$2; dressed do., 25@30 cents \$ 16. PROVISIONS-For N. C. Bacon the market rules about the same as reported in our last. The arrivals have been moderate, and there is a fair stock of new remaining unsold in receivers' hands. do No. 3. 3 00 @ 3 124 The demand for retailing purposes is unusually light for the season, and the sales have been confined to small parcels at prices ranging from 16 to 18 cents for hog round, and 18@20 cents @ 1b. for hams-highest figures being for choice lots. The supply of Western cured is fully fair, and only occasional sales are being made at 121@14 cents for oulders, and 14@16 ents # lb. for sides, as in quality. ____LARD_For North Carolina there is some enquiry, and very little on market. We FEA NUTS, 2 00 @ 2 58 | quote at 18@19 cents. Northern is in moderate supply, and slow of sale from store at 151@17 cts. ----PORK-Northern is in moderate stock,

> Fresh sells from carts at 121@14 cents # 1b. SALT-The market is well supplied with all descriptions and demand light. We quote from store and wharf at \$2 30@\$2 35 \$8 sack for Liverpool ground, and 60@65 cents # bus el for Alum. Western Bacon, market, changed hands on Monday at \$1 50 W sack, cash. SHINGLES-The market continues to rule dull, in the absence of any demand for shipment. We

and sells from store at quotations given in table.

quote at \$3@\$3 75 for Common, and \$4@\$5 50 \$3 M. for Contract. TIMBER-Arrives slowly, and a prime article generally finds sale at our quotations. We quote sales for the week of 12 rafts at \$5 for inferior. \$6 75 6 75 for ordinary, and \$9@9 25 \$ M. for fair Wood-Is in good supply, and extremely dull of sale. We quote by the boat load at \$2@\$2 75 for

Several vessels have arrived during the week, and are being loaded for coastwise ports at prices quoted in our table.

FREIGHTS-Remain without material alteration

pine and ash, and \$3 25@\$3 50 \$3 cord for oak.

Pine Steam Sawed Lumber-Cargo rates-per 1,000 feet. Ordinary assortment Cuba cargoes, \$20 00 @ 00 00 Hayti cargoes, 18 00 @ 20 00 Full cargoes wide Boards..... 23 00 @ 25 00 flooring boards, rough 00 00 @ 00 00 Ship Stuff as per specifications,.... 24 00 @ 00 00 Deals, 3 by,9 18 00 @ 00 00 Prime River Flooring...... 16 00 @ 20 00

Rates of Freight. Per Sailing Per Steamer. Vessel. TO NEW YORK. Frude Turpentine per bbl. \$0 00 @ \$0 70 \$ 55 @ \$ 60 spirits Turpentine. Rosin,.... Cotton,.... per lb. Cotton Goods,...per bale. 1 25 @ 2 00 1 00 @ 1 50 Flaxseed,.....per bush. TO PHILADELPHIA. Crude Turpentine per bbl. 0 60 @ Spirits Turpentine, " Rosin,.... Cotton Goods...per bale. 1 25 @ 2 00 1 00 @ 1 50 Pea Nuts,....per bush. 00 @ Pea Nuts, To Boston. Crude Turpentine per bbl. 0 00 @ 0 00 0 00 @ 0 80 Rosin,.... 0 00 66 0 00 00 60 Cotton,.... per lb.

Pea Nuts......per bush. 00 @ 00 EXPORTS 2 70 From the Port of Wilmington, N. C., for the week ending February 28th, 1867.

COASTWISE. New York - 636 bbls. spirits turpentine; 2,687 WILMINGTON, DEL .- 49,450 feet lumber; 236

WILMINGTON MONEY MARKET. BANK NOTES. Lexington ... Miners & Planters', 20 Wilmington,....20 Wadesboro',....22 Commerce.15 Greensboro'Mutual3 Commercial,.....20 10 Clarendon..... 3 Fayetteville,.... 8 00 Yanceyville..... 4

In Washington, N. C., on the evening of the 5th nst., by the Rev. John S. Long, Mr. RICHARD

DIED. In this city, on the 24th instant, JINNIE LOU-\$3 75@\$4 for new country, and \$4 25@\$5 each for ISE daughter of William and Abbie C. Smith,

aged 11 months and 5 days. TOWN PROPERTY FOR SALE. OFFER for Sale all my Real Es- 404 berry street, block 210. I also offer for sale all All the above property will be sold cheap for

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